

AMEREN CORP ACQUISITION OF CILCORP PURCHASE ADJUSTMENT ENTRIES

AMEREN CORP

U	BD	MAJ	MIN	PR		DEBIT	CREDIT
1	10	123	0CC	01	INVESTMENT IN CILCORP	\$494,204,519.00	
1	10	131	001	01	CASH		\$494,204,519.00
<i>To record cash purchase payment by Ameren Corporation to AES</i>							

CILCORP

1	CC	216		01	Retained Earnings	\$46,227,536.98	
1	CC	211		01	Other Paid-in Capital	\$25,228,245.00	
1	CC	211	133	01	Accumulated Other Comprehensive Income-FAS 133	\$1,653,395.24	
1	CC	186	GDW	01	Goodwill		\$73,109,177.22
<i>To Clear CILCORP Equity and set-up to value paid to AES</i>							
1	CC	186	619	01	Goodwill	\$33,753,003.12	
1	CC	186	GDW	01	Goodwill		\$33,753,003.12
<i>To Clear accumulated Goodwill amortization</i>							
1	CC	108		01	Electric Plant Accumulated Depr Reserve	\$108,083,330.43	
2	CC	108		02	Gas Plant Accumulated Depr Reserve	\$51,432,212.70	
1	CC	111	001	01	Amortization of Electric Plant Reserve	\$14,057,397.67	
2	CC	111	001	02	Amortization of Gas Plant Reserve-Software	\$8,004,674.46	
2	CC	111	006	02	Amortization of Gas Plant Reserve	\$35,861.23	
1	CC	122	001	01	Non-utility Depr Reserve	\$261,623.15	
1	CC	101		01	Electric Plant In Service	\$105,130,642.90	
2	CC	101		02	Gas Plant In Service		\$59,472,748.39
1	CC	121	001	01	Non-utility Plant		\$261,623.15
1	CC	282	A68	01	Deferred Taxes -Federal Income		\$73,843,300.00
1	CC	282	C68	01	Deferred Taxes -State Income		\$16,318,877.00
1	CC	186	GDW	01	Goodwill		\$137,109,194.00

To record at fair market value and associated deferred taxes, clear accumulated depreciation, and remove predecessor plant related purchase accounting entries of Generating Plant Assets

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1	CC	232	743	01	A/P Pension Current	\$492,669.00	
1	CC	186	GDW	01	Goodwill	\$212,991,718.62	
1	CC	211	PEN	01	Accumulated Other Comprehensive Income-Pension	\$60,865,990.00	
1	CC	253	072		Accrued Pension Liability	\$28,552,174.62	
1	CC	186	004	01	Deferred Pension Expens	\$25,462,621.00	
1	CC	186	PEN	01	Intangible Asset Pension Plans	\$415,132.00	
1	CC	228	003		OPEB	\$58,165,370.00	
1	CC	190	A05	01	Prepaid Federal Taxes on OCI -Pensions	\$26,878,800.00	
1	CC	190	B04	01	Prepaid State Taxes on OCI -Pensions	\$5,940,000.00	
2	CC	190	C05	02	Prepaid Federal Taxes on OCI -Pensions	\$5,900,200.00	
2	CC	190	D04	02	Prepaid State Taxes on OCI -Pensions	\$1,304,100.00	

To record Pension & OPEB liabilities for unfunded obligations at the date of acquisition and clear related predecessor balances.

1	CC	158	001	01	Emission Credit Inventory	\$47,000,000.00	
1	CC	186	GDW	01	GOODWILL	\$28,355,100.00	
1	CC	282	841	01	Deferred Taxes -Federal Income	\$15,270,300.00	
1	CC	282	842	01	Deferred Taxes -State Income	\$3,374,600.00	

To record assets at present value of environmental emission credits

1	CC	186	CCT	01	Trade Name - Intangible Asset	\$15,000,000.00	
1	CC	186	TDN	01	Customer Contracts - Intangible Asset	\$15,000,000.00	
1	CC	282	741	01	Deferred Taxes -Federal Income-Customer Contracts	\$4,873,500.00	
1	CC	282	742	01	Deferred Taxes -State Income -Customer Contracts	\$1,077,000.00	
1	CC	282	721	01	Deferred Taxes -Federal Income-Trade Name	\$4,873,500.00	
1	CC	282	722	01	Deferred Taxes -State Income -Trade Name	\$1,077,000.00	
1	CC	186	GDW	01	GOODWILL	\$18,099,000.00	

To record intangible assets at fair-market value

1	CC	186	GDW	01	GOODWILL	\$8,144,500.00	
1	CC	282	711	01	Deferred Taxes -Federal Income-Coal Contract	\$4,386,200.00	
1	CC	282	712	01	Deferred Taxes -State Income -Coal Contract	\$969,300.00	
1	CC	253	641	01	Coal Contract Liability	\$13,500,000.00	

To record increase liability for coal contract due to current market pricing of commodity and transportation

1	CC	186	GDW	01	GOODWILL	\$39,817,800.00	
1	CC	282	691	01	Deferred Taxes -Federal Income-LTD	\$21,443,400.00	
1	CC	282	692	01	Deferred Taxes -State Income -LTD	\$4,738,800.00	
1	CC	224	601	01	Other Long-term Debt-8.7% Due 2009	\$20,000,000.00	
1	CC	224	600	01	Other Long-term Debt-9.375% Due 2029	\$46,000,000.00	

To record increase liability for two long term debt issues to fair market value bond on current interest rates available to Ameren

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1	CC	186	GDW	01	GOODWILL	\$8,747,800.00	
1	CC	282	681	01	Deferred Taxes -Federal Income-Employee	\$4,711,100.00	
1	CC	282	682	01	Deferred Taxes -State Income -Employee	\$1,041,100.00	
1	CC	232	744	01	Liability for Severance Payment		\$10,000,000.00
1	CC	232	745	01	Liability for Medical for Terminated Employees		\$3,000,000.00
1	CC	232	746	01	Liability for Relocation Employee Costs		\$1,500,000.00
					<i>To record employee related costs due to acquisition</i>		